Northwestern Ohio Synod
Evangelical Lutheran Church in America

Compensation Worksheet for Rostered Minister of Word and Sacrament (Ordained Pastor) with Parsonage

Please note that only lines applicable to *Ordained Pastor* with *Parsonage* are included on this worksheet.

Step 1: Determining Salary Compensation

A. Guideline Base Salary   _____

B. Additional / Merit Compensation   _____

C. Total Salary Compensation: (A + B) $ _____
                          Total Salary C

Step 2: Determining Housing Allowance

F. Furnishings Allowance   _____
                  Total Furnishing Allowance F

Step 3: Determining Defined Compensation

G. Social Security Allowance:

$$\underset{\text{Total Salary C}}{\underline{\hspace{2cm}}} \times \underset{\substack{\text{x Housing Equivalency} \\ \text{Factor}}}{1.3} = \underset{\text{Subtotal}}{\underline{\hspace{2cm}}}$$

$$\underset{\text{Subtotal}}{\underline{\hspace{2cm}}} + \underset{\text{+ Furnishings Allowance F}}{\underline{\hspace{2cm}}} = \underset{\text{= Social Security Base}}{\underline{\hspace{2cm}}}$$

$$\underset{\text{Social Security Base}}{\underline{\hspace{2cm}}} \underset{\text{x}}{\times} \underset{\text{Employer Rate}}{7.65\%} = \underset{\text{= Social Security Allowance G}}{\$\underline{\hspace{2cm}}}$$

H. **Total Defined Compensation**

$$\underset{\text{Total Salary C}}{\underline{\hspace{2cm}}} + \underset{\text{+ Furnishing Allowance}}{\underline{\hspace{2cm}}} + \underset{\text{+ Social Security G}}{\underline{\hspace{2cm}}} = \underset{\textbf{Total Defined Compensation}}{\$\underline{\hspace{2cm}}}$$

Step 4: Determining Portico Benefits

Use the benefit calculator available at:
https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx

I. Health Benefits: _____

J. Retirement: _____

K. Disability: _____

L. Basic Group Life: _____

M. Additional Benefits: _____

Determining Housing Equity Allowance

N. Median Home Value _____

O. Chosen Percentage _____
(between 1.35-1.75)

P. Total Housing Allowance

_____ X _____ % X 12 months = _____

Median Home Value   X   Chosen Percentage   X   12 months   = **Housing Allowance P**

_____ X 13 % = _____

Housing Allowance P   X   Percentage   = **Housing Allowance Q**

Q. Housing Equity Allowance: _____

R. Health Insurance Waiver Bonus: _____

S. Total Benefits: (I + J + K + L + M + Q + R) $ _____

Total Benefits S

Step 5: Determining Additional Congregational Expenses

T. Mileage Reimbursement: _____

U. Continuing Education: _____

V. Professional Expenses: _____

W. Additional Covered Expenses: _____

X. Total Additional Expenses: (T + U + V + W) $ _____

Total Additional Expenses X

Step 6: Determining Total Financial Cost to Congregation

Y. Total Compensation Package: $ _____

Total Salary C + Total Furnishing F + Social Security G + Total Benefits S +
Total Additional Expenses X

Step 7: Determining Intangible Benefits

Please see the compensation guidelines packet for minimums on these numbers if you have any questions about where to start.

Vacation: _____ weeks (including _____ Sundays)

Family Leave: _____ weeks

Continuing Education: _____ weeks

Sabbatical: _____ weeks after serving 6 years